

CANNOCK CHASE COUNCIL

RATE RELIEF COMMITTEE

29 SEPTEMBER 2009

REPORT OF THE HEAD OF FINANCIAL MANAGEMENT

RESPONSIBLE PORTFOLIO LEADER – LEADER OF THE COUNCIL

NATIONAL NON-DOMESTIC RATES – CHARITABLE RELIEF

KEY DECISION – NO

1. Purpose of Report

- 1.1 To advise Members of a further renewal application received in respect of National Non-Domestic Discretionary Charitable Relief for the financial year commencing 1 April 2009.
- 1.2 To advise Members of new applications received in respect of National Non-Domestic Mandatory and Discretionary Charitable Relief for the financial year commencing 1 April 2009.
- 1.3 To advise Members of new applications received in respect of National Non-Domestic Mandatory Charitable Relief for the financial years commencing 1 April 2008 and 1 April 2009.
- 1.4 To advise Members of an application received in respect of National Non-Domestic Hardship Relief for the financial year commencing 1 April 2009.
- 1.5 To note the action taken by the Head of Financial Management in approving applications for Mandatory Relief.
- 1.6 To consider and determine the granting of top-up Discretionary Relief from Non-Domestic Rates in respect of the new applications for charities in receipt of Mandatory Relief.
- 1.7 To consider and determine the level of Discretionary Rate relief from Non-Domestic Rates in respect of the renewal application for a non-profit making organisations.
- 1.8 To consider and determine the level of Hardship Relief from Non-Domestic Rates in respect of the application received.

2. Recommendations

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| <ul style="list-style-type: none">2.1 To consider the applications for discretionary relief on their merits, determine the amounts of discretionary relief to be granted (whilst considering the limited amount of budget to be spent, as referred to in the financial implications) and specify the basis on which any relief is refused.2.2 To consider the application for hardship relief on its merits, determine the amount of hardship relief to be granted (whilst considering the limited amount of budget to be spent, as referred to in the financial implications) and specify the basis on which any relief is refused.2.2 To note the action of the Head of Financial Management in awarding Mandatory Relief. |
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3. Conclusions and Reasons for the Recommendations

- 3.1 Officers will not recommend a rate of relief to be awarded in respect of particular applications. Members must treat each application on its own merits and have regard to the interests of Council Tax payers within the district.

4. Key Issues

- 4.1 Members are asked to determine the amount of relief to be awarded to each of the cases detailed in Annexes 2 – 5 having regard to the information provided in the applications and the interests of Council Tax payers within the district.

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Report Author Details:

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Section 1**5. Background**

- 5.1 The Rate Relief Committee, at its meeting held on 10 March 2009, considered a report on National Non-Domestic Rates - rate relief applications for the financial year commencing 1 April 2009. The Committee noted the action of the Head of Financial Management in awarding mandatory relief. The Committee then considered a consolidated list of applications from all those organisations requesting annual renewal of their Mandatory and/or Discretionary Charitable Relief for the financial year 2009/10. The Committee noted each of the renewal requests and determined whether or not to grant discretionary relief in line with the percentage relief granted at the beginning of or during the previous year. New applications were then considered separately on their merits.
- 5.2 When considering the level of discretionary relief to be awarded in each category for the financial year commencing 1 April 2009, Members should be mindful of the new framework which was approved by Cabinet on 20 November 2008. Cabinet agreed that in order to achieve the required savings of £8,000 then the currently levels of relief should be reduced as follow:
- organisations currently receiving 10% Top Up Rate Relief be reduced to 7%
 - organisations currently receiving 25% Discretionary Rate Relief be reduced to 15%, and
 - organisations currently receiving 75% Discretionary Rate Relief be reduced to 65%.
- Notification has been sent to affected ratepayers to advise of the changes to discretionary rate relief entitlements from 1 April 2009.

5.3 Framework of Criteria

- 5.3.1 A framework of criteria for assessing eligibility for Discretionary relief was agreed by the Financial Sub-Committee on 9 February 1990. Details of the framework and a simplified précis, which Members might find useful, are attached to this report at **Annex 1** (pages 3 to 6).
- 5.3.2 Members may also wish to bear in mind the following points when considering applications for relief:-
- (a) in general, any reduction in the cost of administering a charity releases more funds to further the objects for which it exists, and
 - (b) careful consideration should be given to bona fide cases for relief, taking into account the contribution which the organisation makes to the amenities of the area and
 - (c) consideration should be given to the financial benefits of granting relief from rates as an offset against any annual assistance of grants given to clubs and organisations. In general, the cost to the Council taxpayer of granting rate relief may be less than cash grants.

Section 2**6. Details of Matters to be Considered**

- 6.1 **Annex 2** attached to this report contains 1 late renewal from Broomhill Albion WMC and Institute Ltd for Discretionary Relief for the financial year 2009/10.
- 6.2 **Annex 3** attached to this report details 2 new applications from Katharine House Retail Ltd and Chase CVS for Mandatory Relief and Discretionary Relief for the financial year 2009/10.

- 6.3 **Annex 4** attached to this report details 2 new applications from PSS and Computers 4 Africa for Mandatory Relief only for the financial years 2008/09 and 2009/10.
- 6.4 **Annex 5** attached to this report details 1 new application from Mr I Chell t/a N.V. Group for Hardship Relief for the financial years 2009/10.
- 6.5 Members are reminded that each application should be considered on its merits, particularly as the Committee has previously agreed to inform applicants, who are refused relief, of the reasons for that refusal.
- 6.6 Members should also note that, from 1 April 1997, regulations provide that Local Authorities may reach a decision to grant discretionary relief for a limited time after the end of a particular financial year. This means that applications for discretionary relief for 2008/09 may be considered up to the end of September 2009.

Section 3

7. Contribution to CHASE

There are no identified implications arising from this report.

Section 4

8. Financial Implications

8.1 Mandatory and Discretionary Charitable Relief

8.1.1 The full cost of mandatory relief to charities under Section 43 or 45 is borne by the Non-Domestic rate pool. Where an authority exercises its discretion and grants relief at a higher level than the 80% mandatory level, the amount of relief that would have been allowed under Section 43 and 45 will be offset against payments into the pool, together with 25% of the additional relief granted. Council Taxpayers meet the remaining 75% of the additional discretionary relief. Therefore, if 100% relief is granted to a charity, 85% of the cost is met by the Non-Domestic rate pool and 15% locally.

8.1.2 Where discretionary relief is granted to a non-profit making organisation, 75% of the cost is met by the Non-Domestic rate pool and 25% locally by Council Taxpayers.

8.2 Hardship Relief

8.2.1 The provisions of Section 49 provide that where hardship relief is granted to an organisation sustaining hardship, 75% of the cost is met by the Non-Domestic rate pool and 25% locally by Council Taxpayers.

8.3 Budgeted Relief for 2009/10

8.3.1 For 2009/10, an amount of £21,720.00 is included in the General Fund Budget to meet the Council's costs of discretionary relief granted. This amount is to cover renewals and new applications submitted to this meeting and any new applications for charitable, rural or hardship relief that might be submitted during the year. Following the Rate Relief Committees on 10 March 2009 and 6 July 2009 a total of £20,510.28 has been awarded in relief from the 2009/10 budget; currently, there remains £1,209.72 in the budget to meet further costs.

8.3.2 As an indication for Members, the table below sets out an example of the cost to the Council if discretionary relief is granted for 2009/10 in respect of the new and renewal applications included in *Annexes 2-4*. Members should note that these amounts are in line with current awards of discretionary relief for other similar organisations.

8.3.3 Members should also note that the table below sets out an example of the cost to the Council if hardship relief is granted for 2009/10 in respect of the new application included in *Annex 5*. It should also be noted that the figures detailed in the table are only a guide and hardship relief can be granted at any level up to 100% provided Members have satisfied themselves on both points detailed at 10.2 of this report.

8.4 The cost to the Council if discretionary relief is granted as follows would be:-

<u>Application</u>	<u>Relief</u>	<u>Year</u>	<u>£</u> <u>Cost to the Council</u>
<i>Annex 2: (Late Renewals for 2009/10 – Discretionary Relief Only)</i>			
Broomhill Albion WMC & Institute Ltd (100713501)	15% Discretionary	2009/10	431.95
<i>Annex 3: (New Applications for 2009/10 – Mandatory & Discretionary Relief)</i>			
Katharine House Retail Ltd (101125813)	7% top-up relief	2009/10	1,833.30
Chase Council for Voluntary Services (101124584)	7% top-up relief	2009/10	152.39
<i>Annex 4: (New Applications for 2008/09 & 2009/10 – Mandatory Relief Only)</i>			
PSS (Liverpool Personal Service Society) (101118105)	MANDATORY ONLY	2008/09	0.00
		2009/10	0.00
Computers 4 Africa (101123802)	MANDATORY ONLY	2008/09	0.00
		2009/10	0.00
SUB TOTAL		2008/09	0.00
		2009/10	<u>2,417.64</u>
			2,417.64

<i>Annex 5: (New Applications for 2009/10 – Hardship Relief Only)</i>				
Mr I Chell t/a N.V. Group (100990340)		2009/10	50% 424.50	100% 849.00
SUB TOTAL		2009/10	424.50	849.00
GRAND TOTAL			<u>2,842.14</u>	<u>3,266.64</u>
<i>Less Budget Remaining</i>			-1,209.72	-1,209.72
Balance of Budget			<u>-1,632.42</u> (Deficit)	<u>-2,056.92</u> (Deficit)

- 8.5 Members will note that if the proposal is to approve the renewal application together with the new applications at 7% top-up discretionary relief then the budget remaining of £1,209.72 would reduce by £2,417.64, leaving a deficit to the budget of £1,207.92. This deficit would then be further increased depending on the level of hardship relief that Members may consider to award.
- 8.7 Members must consider that the remaining budget is the only provision in order to meet any further new or renewal applications received during the current financial year. There is no scope within existing approved budgets to meet any shortfall in rate relief.
- 8.8 Should Members agree to relief in excess of the approved Discretionary Rate Relief budget for 2009/10 then this report should be referred to Cabinet to allow compensating savings to be identified to enable the required Supplementary Estimate to be granted.
- 8.9 Should there be an excess of budget at the end of the financial year 2009/10 then this should be carried forward and added onto the budget for the new financial year 2010/11.

Section 5

9. Human Resource Implications

There are no identified implications arising from this report.

Section 6

10. Legal Implications

10.1 Mandatory and Discretionary Charitable Relief Regulations

- 10.1.1 The relevant Mandatory and Discretionary rate relief regulations with regard to Charitable Relief contained in the Local Government Finance Act 1988 are attached to this report at ***Annex 1*** (page 1).

10.2 Hardship Relief

10.2.1 Section 49 of the Local Government Finance Act 1988 gives billing authorities a discretionary power to either reduce or remit occupied/unoccupied non-domestic rates. However, the authority can **only** exercise its discretion if it is satisfied on **both** of the following points:

- (a) the ratepayer would sustain hardship if the authority did not act; and
- (b) it is reasonable for the authority to do so, having regard to the interests of persons subject to its Council Tax, for example, where the employment in the area would be worsened if a company closed down.

10.2.2 In order to assist Members in considering applications for hardship relief, guidelines of the provisions of Section 49 of the Local Government Finance Act, 1988 are attached to this report at **Annex 1** (page 2).

Section 7

11. Section 17 (Crime Prevention)

There are no identified implications arising from this report.

Section 8

12. Human Rights Act Implications

There are no identified implications arising from this report.

Section 9

13. Data Protection Act Implications

There are no identified implications arising from this report.

Section 10

14. Risk Management Implications

There are no identified implications arising from this report.

Section 11

15. Equality and Diversity Implications

There are no identified implications arising from this report.

Section 12

16. Other Options Considered

Members have discretion as to the amount of relief to be awarded.

Section 13

17. List of Background Papers

Mr I Chell T/a N.V. Group Hardship Relief application and accounts – attached to *Annex 5*.

18. Annexes

Annex 1 Mandatory and Discretionary Charitable Relief Regulations

Annex 1 Hardship Relief Guidelines

Annex 1 Members' Guidelines and Framework of Criteria

Annex 2 1 Late Renewals for Discretionary Relief Only

Annex 3 2 New Applications for Mandatory and Discretionary Relief

Annex 4 2 New Applications for Mandatory Relief Only

Annex 5 1 New Application for Hardship Relief

CANNOCK CHASE COUNCIL

NATIONAL NON-DOMESTIC RATES - RATE RELIEF

LOCAL GOVERNMENT FINANCE ACT, 1988 - SECTIONS 43, 45 AND 47

MANDATORY AND DISCRETIONARY RELIEF REGULATIONS

1. Mandatory Relief

1.1 Mandatory relief is at 80% of rates payable and is provided for in Sections 43(5) and (6) and 45(5) and (6) of the Local Government Finance Act 1988.

1.2 To qualify for mandatory relief, the ratepayer must be a charity or trustee for a charity and the hereditament must be wholly or mainly used for charitable purposes. Registration under the Charities Act 1960 is conclusive evidence of charitable status and bodies which, under the 1960 Act, are exempted from registration or are exempt charities are also eligible for mandatory relief.

2. Discretionary Relief

2.1 The authority to grant discretionary relief is provided for in Section 47 of the Local Government Finance Act 1988.

2.2 A charging authority has discretion under Section 47 to grant relief to charities in excess of 80% mandatory relief up to 100%. If relief to charities is increased above the mandatory level, Sections 43(5) and 45(5) are disapplied and the amount of relief is determined by rates determined by the Authority. It also has discretion to grant relief of up to 100% to certain non-profit making bodies.

2.3 To qualify for discretionary relief, two conditions must be met. The first condition is that one or more of the following applies:-

(a) The ratepayer is a charity or trustee for a charity and the hereditament is wholly or mainly used for charitable purposes.

(b) All or part of the hereditament is occupied for the purposes of one or more institutions or other organisations, none of which is established or conducted for profit and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, sciences, literature or the fine arts.

(c) The hereditament is wholly or mainly used for the purposes of recreation and all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for profit.

2.4 The second condition that must apply is that the charging authority must have taken a decision to the effect that Section 47 applies to the hereditament concerned.

2.5 A decision to grant discretionary relief cannot have effect for any financial year prior to the year in which the decision is made. Relief can be revoked by a further decision of the charging authority. Notice must be given to the ratepayer of any decision to grant, vary or revoke relief. One year's notice is required of any decision that revokes or reduces the relief granted and such a notice must have effect from the expiry of a financial year.

2.6 Authorities do not have discretion to grant relief from rates on property, all or part of which is occupied, other than as a trustee, by a charging or precepting authority.

CANNOCK CHASE COUNCIL

LOCAL GOVERNMENT FINANCE ACT, 1988 (SECTION 49)

REDUCTION OR REMISSION OF NON-DOMESTIC RATES ON THE GROUNDS OF HARDSHIP

DEPARTMENT OF THE ENVIRONMENT GUIDELINES

The following guidelines have been issued by the Department of the Environment in order to assist Members in the consideration of hardship applications:-

- (a) Although authorities may adopt rules for the consideration of hardship cases, they should not adopt a blanket policy either to give or not to give relief, each case should be considered on its own merits.
- (b) Reductions or remission of rates on grounds of hardship should be the exception rather than the rule.
- (c) The test of "hardship" may not be confined strictly to financial hardship, all relevant factors affecting the ability of a business to meet its liability for rates should be taken into account.
- (d) The interests of Council Taxpayers in an area may go wider than direct financial interest. For example, where the employment prospects in the area would be worsened by a company going out of business or the amenities of an area might be reduced by, for instance, the loss of the only shop in a village.
- (e) Where the granting of relief would have an adverse effect on the financial interests of taxpayers, the case for a reduction or remission of rates payable may still, on balance, outweigh the cost to taxpayers.

CANNOCK CHASE COUNCIL

LOCAL GOVERNMENT FINANCE ACT 1988

NATIONAL NON-DOMESTIC RATES - DISCRETIONARY RATE RELIEF

FRAMEWORK OF CRITERIA FOR ASSESSING ELIGIBILITY

The following framework of criteria for assessing eligibility for discretionary relief was agreed by the Finance Sub-Committee on the 9th February, 1990. A simplified précis of the criteria which Members might find useful follows:-

1. Access

- 1.1 Is membership open to all sections of the community? There may be legitimate restrictions placed on membership which relate for example to ability in a sport or to the achievement of a standard in the field covered by the organisation or where the capacity of the facility is limited. Clubs or organisations should not be considered if they have membership rates set at such a high level as to exclude the general community. In general, the club or organisation must be prepared to show that the criteria by which it considers applications for membership are consistent with the principle of open access.
- 1.2 Does the organisation actively encourage membership from particular age groups in the community, e.g. young people, women, old age groups, persons with disability, ethnic minorities, etc? An organisation which encouraged such membership might expect more sympathetic consideration than one which made no effort to attract members from groups which the authority considered to be particularly deserving of support.
- 1.3 Are the facilities made available to people other than members, e.g. schools, casual public sessions, etc.? The wider use of facilities should be encouraged and rate relief might be one form of recognition that an organisation was promoting its facilities more widely.

2. Provision of Facilities

- 2.1 Does the organisation provide training or education for its members? Are there schemes for particular groups to develop their skills, e.g. young people, the disabled, retired people? An organisation providing such facilities might deserve more support than one which did not.
- 2.2 Have the facilities available been provided by self-help or grant aid? The fact that a club uses or has used self-help for construction or maintenance or had facilities funded by grant aid might be an indicator that they were more deserving of relief.
- 2.3 Does the organisation run a bar? The mere existence of a bar should not in itself be a reason for not granting relief. The authority should look at the main purpose of the organisation. In sports clubs for example, the balance between playing and non-playing members might provide a useful guide as to whether the main purpose of the club is sporting or social activities. A social club whose main aim is to bring together people with similar interests should not be excluded from relief just because of the existence of a licensed bar.
- 2.4 Does the organisation provide facilities which indirectly relieve the authority of the need to do so, or enhance and supplement those which it does provide? Authorities should not refuse relief on the grounds that an organisation is in competition with the authority itself, but should look at the broader context of the needs of the community as a whole. A new need, not being provided by the authority itself but identified as a priority for action, might be particularly deserving of support.

3. Other Considerations

- 3.1 Is the organisation affiliated to local or national organisations, e.g. local sports or arts councils, national representative bodies? i.e. are they actively involved in local/national development of their interests?
- 3.2 Is the membership drawn from people mainly resident in the charging authority's area? Although authorities will have in mind that 25% of the cost of any relief given will be borne by the Council Taxpayers in their area, particular difficulties may arise with hereditaments which straddle local authorities boundaries and which under Regulation 6 of the Non-Domestic Rating (Miscellaneous Provisions) Regulations 1989 (SI 1989 No. 160) will now fall to be shown in one list. In these cases, and in those where hereditaments are situated close to an authority's boundary, a proportion of the membership may come from another charging authority area. Also for geographical reasons, or because of the nature of the terrain, particular facilities may be the only ones available for a wide area. In such cases, the joint use of facilities by one or more similar organisations is not uncommon. In most cases, there will be a measure of reciprocity between the membership of organisations from different areas.
4. The Council may add further criteria or substitute relevant alternative criteria which are appropriate to the furthering of the Council's policies and the needs of the community.

CANNOCK CHASE COUNCIL

LOCAL GOVERNMENT FINANCE ACT, 1988

N.N.D.R. RATE RELIEF - PRÉCIS OF CRITERIA

1. Introduction

- 1.1 This document précis the criteria adopted by the Council as a framework to be used in determining eligibility for discretionary rate relief under Section 47 of the Local Government Finance Act 1988. The framework is based upon the guidance provided by the Department of the Environment in its Practice Note on Discretionary Rate Relief.

2. Basic Conditions

One or more of the following conditions must apply as regards the application:-

- 2.1 The ratepayer is a charity or trustees for a charity, and the hereditament (property) is wholly or mainly used for charitable purposes.
- 2.2 The hereditament is not an excepted hereditament and all or part of it is occupied for the purposes of one or more institutions or other organisations none of which is established or conducted for profit and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts.
- 2.3 The hereditament is not an excepted hereditament, it is wholly or mainly used for purposes of recreation and all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for profit.

For the purposes of 2.2 and 2.3 above, an excepted hereditament is one that is all or part occupied (otherwise than as a trustee) by a Charging Authority (i.e. Cannock Chase District Council) or a precepting authority (i.e. Staffordshire County Council and Parish Councils).

3. Access to Organisation

- 3.1 Is membership open to all sections of the community?
- 3.2 Are there legitimate restrictions on membership, e.g. ability, facility limits?
- 3.3 Are membership fees unduly high and restrictive?
- 3.4 Are membership criteria consistent with the principle of open access?
- 3.5 Does the organisation actively encourage membership from particular groups in the community, e.g. disabled, O.A.P.s?
- 3.6 Are facilities available to non-members, e.g. schools, general public?

4. Provision of Facilities

- 4.1 Does the organisation provide training or education for its members?
- 4.2 Are there training schemes for specific groups, e.g. disabled, young people?
- 4.3 Have facilities been provided by self help or grant aid?
- 4.4 Does the organisation run a bar? This in itself is not a reason for not granting relief.
- 4.5 What is the main purpose of the organisation, e.g. playing or social?
- 4.6 What is the balance between the playing and social membership?
- 4.7 Does organisation provide facilities that indirectly relieve the Council of providing the facility or supplement Council facilities?

5. Other Considerations

- 5.1 Is the organisation affiliated to local or national organisations?
- 5.2 Is the membership drawn from people mainly resident in the Council's area.

N.B. Please note that not all the criteria outlined above will be applicable in each case.

LATE APPLICATION FOR RENEWAL OF RATE RELIEF
UNDER SECTION 47 OF THE LOCAL GOVERNMENT FINANCE ACT 1988 FOR THE FINANCIAL YEAR
2009/10

Applicant's Name: Broomhill Albion WMC & Institute Ltd **Account Ref:** 100713501

Property Address: 195 Cemetery Road, Cannock, Staffs, WS11 2QG

Registered Charity: No

Occupation Date: 1/4/90 **RENEWAL**

Relief Claimed: Discretionary **Period:** 1/4/09 – 31/3/10

Use of Property: To provide members with the means of social intercourse, mutual helpfulness, mental and moral improvement and rational recreation.

Previous Relief Granted: Discretionary - 25%

Rates Payable:	2009/10
	£
Full charge	<u>11,518.75</u>
Discretionary consideration	11,518.75
If 15% granted	
NNDR Pool (75%):	1,295.86
General Fund (25%):	<u>431.95</u>
Rates Payable:	£ <u>9,790.94</u>

Comment:

Renewal application confirmed that their circumstances had not changed from the previous year.

NEW APPLICATION

ENCLOSURE 4.17
ANNEX 3

NEW APPLICATION FOR RATE RELIEF UNDER SECTIONS 43 AND 47 OF THE LOCAL GOVERNMENT
FINANCE ACT 1988 FOR THE FINANCIAL YEARS 2009/10

Applicant's Name: Katharine House Retail Ltd **Account Ref:** 101125813

Property Address: Unit 2 The Retail Business Park, Hemlock Way, Hawkes Green, Staffs, WS11 6LH

Registered Charity: Yes - 1011712

Occupation Date: 1 April 2009 **NEW APPLICATION**

Relief Claimed: Mandatory and Discretionary **Period:** 1/4/09 – 31/3/10

Use of Property: Retail charity warehouse

Main Objectives: Providing and developing specialist palliative care services for adults across mid-Staffordshire with life limiting illnesses

Financial Situation: As at 31 March 2008

	£
Surplus (Deficit)	60,937.00
Reserves	1,840,424.00

Previous Relief Granted:

Mandatory	-	%
Discretionary	-	%

Rates Payable:

	2009/10
	£
Full charge	34,920.00
Less Mandatory Relief (80%)	<u>27,936.00</u>
Discretionary consideration	6,984.00
If 7% granted	
NNDR Pool (25%):	611.10
General Fund (75%):	<u>1,833.30</u>
Rates payable:	£ 4,539.60

Continued.....

NRCS

Supporting Information:

Katharine House Retail Ltd is part of the Katharine House Hospice charity; the retail warehouse at Hemlock Way, Hawkes Green trades in order raise income for the charity. Other principle sources of income for the organisation come from fundraising, lottery grants and donations.

The main aim of Katharine House Hospice is the provision of palliative care to support those people with life-threatening illnesses whose disease is not responsive to curative treatment. Their aim is to maintain quality of life and for patients to remain in their own homes, wherever possible.

Care services include, in-patients, day centre, out-patients (medical and lymphoedema), community nurse specialists (Macmillan) and bereavement support.

The association's objectives include promoting and encouraging research into the care and treatment of persons suffering from any such illness, disability or disease in particular from Cancer or terminal illness.

The hospices services run alongside other services and staff work closely with general practitioners and other health professionals. All staff and volunteers share a strong commitment to the philosophy of Katharine House which is to care not only for people with progressive life limiting illnesses but also their families and friends too by addressing physical, psychological, social and spiritual needs through an individualised approach.

Comments

The recommendation in this report for 7% top-up discretionary rate relief is in line with current levels of top-up relief awarded to charity shops within the district. However, Members should be mindful that another similar organisation within the district, who trade from large warehouses in order to raise funds for their charities, have been declined any level of top-up discretionary rate relief on the basis that Members felt it was disproportionate for one organisation to receive such a large proportion of the overall budget.

NEW APPLICATION

ENCLOSURE 4.19
ANNEX 3

NEW APPLICATION FOR RATE RELIEF UNDER SECTIONS 43 AND 47 OF THE LOCAL GOVERNMENT
FINANCE ACT 1988 FOR THE FINANCIAL YEARS 2009/10

Applicant's Name: Chase Council for Voluntary Services Account Ref: 101124584

Property Address: Unit 2 Ranton Park, Martindale, Staffs, WS11 2XN

Registered Charity: Yes – 1113065

Occupation Date: 5 May 2009 NEW APPLICATION

Relief Claimed: Mandatory and Discretionary Period: 5/5/09 – 31/3/10

Use of Property: Warehouse and premises for storage and minor repairs/refurbishment of furniture

Main Objectives: To promote any charitable purpose for the benefit of the community and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness.

Financial Situation:	As at 31 March 2008	Surplus (Deficit)	£ (27,490.00)
		Reserves	57,858.00

Relief Granted (at other premises):	Mandatory	-	80%
	Discretionary	-	7%

Rates Payable:	2009/10
	£
Full charge	2,902.82
Less Mandatory Relief (80%)	<u>2,322.26</u>
Discretionary consideration	580.56
Less 7% if granted	
NNDR Pool (25%):	50.80
General Fund (75%):	<u>152.39</u>
Rates payable:	£ <u>377.37</u>

Continued.....
NRCS

Supporting Information:

The main object of Chase CVS is to promote any charitable purposes for the benefit of the community within Staffordshire and the West Midlands with particular reference to the local government district of Cannock Chase Council and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness.

The principle source of income for the organisation is a grant from the Coalfields Regeneration Trust, charges levied and tonnage credits. They provide practical services to the voluntary sector together with information and advice. Referrals for assistance from the organisation are through external agencies such as Social Services, Cannock Chase Council, Chase CAB, PCT etc.

At Unit 2 Ranton Park they are using the warehouse for storage of items as part of their 'Home Comforts Furniture Re-Use Project' – the warehouse unit is not open to the general community. The project receives donations of furniture, household goods and small electrical items for distribution to individuals and families in the Cannock Chase area who are suffering disadvantage such as fleeing domestic violence, leaving care, in crisis or on a low income. Some minor repairs and refurbishment are also carried out at the unit.

The project has a volunteer programme that builds skills and offers accreditation in partnership with the local college.

Comments:

Nil.

NEW APPLICATION

ENCLOSURE 4.21

ANNEX 4

NEW APPLICATION FOR RATE RELIEF UNDER SECTIONS 43 OF THE LOCAL GOVERNMENT
FINANCE ACT 1988 FOR THE FINANCIAL YEARS 2008/9 AND 2009/10

Applicant's Name: PSS (Liverpool Personal Service Society) **Account Ref:** 101123530

Property Address: Ascot 1 & 2 Gnd Floor Office Block, At Keys Park Business Village, Keys
Park Road, Hednesford, Staffs, WS12 2HA

Registered Charity: Charity - 224469

Occupation Date: 4 February 2009 **NEW APPLICATION**

Relief Claimed: Mandatory **Period:** 4/2/09 – 31/3/09
1/4/09 – 31/3/10

Use of Property: Offices for Social Workers and Administrators

Main Objectives: To assist people of the United Kingdom and other countries, who are in
difficulty through poverty, distress or sickness. Services are tailored to
individual needs and provide support and assistance to people.

Financial Situation: At 31 March 2008	Net Operating Surplus	£ 276,537.00
	Reserves	-

Previous Relief Granted: Mandatory - 0%

Rates Payable:	2008/09	2009/10
	£	£
Full charge	524.53	3,589.00
Less Mandatory Relief (80%)	<u>419.62</u>	<u>2,871.20</u>
Discretionary consideration	N/A	N/A
Rates payable:	£ <u>104.91</u>	£ <u>717.80</u>

Continued.....
NCRS

Supporting Information:

PSS's mission is to assist people of the United Kingdom and other countries, who are in difficulty through poverty, distress or sickness. PSS's services are tailored to individual's needs and provide support and assistance to people to enable them to:

- gain confidence, independence and self-esteem
- develop specific skills
- to extend informal and formal support networks
- improve their quality of life

PSS has developed and continues to develop high quality health and social services for disadvantaged and vulnerable people in the community. These services provide the opportunity for these people to live in a community setting.

The premises at Keys Park Business Village provide a base for social workers and administrators who work with the local community providing support for adult placement carers and their service users. The organisation is open to all sections of the community.

Income for the organisation comes from fund raising, grants and the big lottery fund.

Comments:

None

NEW APPLICATION

ENCLOSURE 4.23

ANNEX 4

NEW APPLICATION FOR RATE RELIEF UNDER SECTIONS 43 OF THE LOCAL GOVERNMENT
FINANCE ACT 1988 FOR THE FINANCIAL YEARS 2008/9 AND 2009/10

Applicant's Name: Computers 4 Africa Account Ref: 101123802

Property Address: Unit 4 Linkway Retail Park, Watling Street, Bridgtown, Staffs, WS11 1TD

Registered Charity: Charity - 1107676

Occupation Date: 1 March 2009 NEW APPLICATION

Relief Claimed: Mandatory Period: 1/3/09 – 31/3/09
1/4/09 – 31/3/10

Use of Property: Warehouse for holding appeals for the donation of computer equipment

Main Objectives: The relief of poverty through the provision of access to information and communication technology, to computers and software, to the internet, to IT education and training materials, IT maintenance and support and other provisions for the poor and otherwise excluded.

Financial Situation: At 31 March 2007

	£
Surplus(Deficit)	23,870.00
Reserves	19,555.00

Previous Relief Granted: Mandatory - 0%

Rates Payable:	2008/09	2009/10
	£	£
Full charge	13,831.52	170,962.50
Less Mandatory Relief (80%)	<u>11,065.22</u>	<u>136,770.00</u>
Discretionary consideration	N/A	N/A
Rates payable:	£ <u>2,766.30</u>	£ <u>34,192.50</u>

Continued.....
NCRS

Supporting Information:

Computers 4 Africa is a charity that collects, refurbishes, data wipes and sends used computers to Africa where they are used to train and educate African school children and support other NGOs.

The property is used exclusively by the organisation for its charitable objectives. Local appeals are held regularly where schools, colleges, businesses and the local public are able to donate their redundant IT equipment. Appeals are launched using local newspapers and radio stations so that the appeals are more successful.

Microsoft was the charity's largest sponsor making a contribution in the form of a grant – this grant provided assistance to the Digital Pipeline project thus supporting the key objectives of the charity. Further income is also raised via donations and fund raising.

Comments:

None

APPLICATION FOR HARDSHIP RATE RELIEF UNDER SECTION 49 OF THE LOCAL
GOVERNMENT FINANCE ACT 1988 FOR THE FINANCIAL YEAR 2009/10

Applicant's Name: Mr I Chell t/a N.V. Group Account Ref: 100990340

Property Address: 20 Market Hall Street, Cannock, Staffs, WS11 1EB

Status of Property: Occupied NEW APPLICATION

Relief Claimed: Hardship Period: 1/4/09 – 31/3/10

Use of Property: Shop and premises

Financial Situation: As at 31 October 2008 - *accounts attached to annex*

Rates Payable:	2009/10
	£
Occupied Charge	7,275.00
Paid (as at 15/9/09)	<u>3,879.00</u>
Hardship consideration	<u>3,396.00</u>
If 100% granted	
NDR Pool (75%):	2,547.00
General Fund (25%):	<u>849.00</u>
Rates payable:	<u>0.00</u>
If 50% granted	
NDR Pool (75%):	1,273.50
General Fund (25%):	<u>424.50</u>
Rates payable:	<u>1,698.00</u>

Supporting Information:

Mr Chell has traded in Cannock Town Centre for over 30 years, however, due to the recent economic downturn his business is now experiencing losses.

A reduction in rent has been agreed with the landlord, St Modwen Developments, in order to assist Mr Chell at this difficult time. This application for a partial or full reduction in rates has become necessary as an attempt to survive the current economic climate.

There are currently no arrears in business rates for the current financial year; Mr Chell has paid his full monthly instalment by direct debit each month.

The application form, together with supporting letter and audited accounts are attached to this annex for Members.

Comments:

Whilst considering this application for hardship relief Members should be mindful that the authority can only exercise its discretion if it is satisfied that both; the ratepayer would sustain hardship if relief wasn't granted **AND** the authority must have regard to the interest of its council tax payers.

Members can exercise their discretion to grant a full or partial remission of rates at **any** level up to 100%.

CANNOCK CHASE COUNCIL

ENCLOSURE 427

APPLICATION FOR REDUCTION OR REMISSION OF NON-DOMESTIC/VOID RATE CHARGES

ANNEX 5

SECTION 49 LOCAL GOVERNMENT FINANCE ACT, 1988

SECTION A

- 1. FULL NAME OF APPLICANT AND TITLE OF COMPANY, IF APPLICABLE IAN CHEW
T/A N.V. Group. (Mr./Mrs./Miss)
- 2. PRESENT ADDRESS 20, MARKET HALL ST CANNOCK
- 3. ADDRESS OF PROPERTY UPON WHICH NON-DOMESTIC/VOID RATE IS BEING CHARGED AS ABOVE.

SECTION B (PARTICULARS RELATING TO VOID PROPERTY)

- 1. DATE PROPERTY BECAME VACANT NA.
- 2. IF PROPERTY IS TO BE SOLD PLEASE STATE SELLING PRICE NA.
- 3. (a) IF SALE HAS BEEN COMPLETED PLEASE STATE SALE PRICE AND INDICATE BELOW HOW PROCEEDS HAVE BEEN UTILISED NA. (SALE PRICE)
- (b) SALE PROCEEDS HAVE BEEN UTILISED AS FOLLOWS:- NA.
- 4. (a) IF PROPERTY IS TO BE LET PLEASE STATE ANNUAL RENTAL BEING ASKED NA.
- (b) IF A LEASE OR TENANCY AGREEMENT HAS BEEN, OR IS IN THE PROCESS OF BEING COMPLETED, PLEASE STATE RENT WHICH WILL BE RECEIVED NA.
- 5. NAME AND ADDRESS OF ESTATE AGENTS IF ANY WHO HAVE ACTED ON YOUR BEHALF TO SELL OR LET THE PROPERTY NA.

SECTION C (PARTICULARS RELATING TO OCCUPIED PROPERTY)

- 1. DATE PROPERTY WAS PURCHASED/TENANCY AGREEMENT SIGNED (DELETE AS APPROPRIATE) 2005.
- 2. PURCHASE PRICE OF PROPERTY OR RENT TO BE PAID WAS 20,000pa. Now 16,000pa.
- 3. LENGTH OF LEASE/MORTGAGE NA.
- 4. BALANCE OUTSTANDING ON MORTGAGE (IF APPROPRIATE) -
- 5. MONTHLY REPAYMENTS (IF APPROPRIATE) £1000/yr.

6. ARE YOU MAKING PAYMENTS ON ANY BRIDGING LOAN, IF SO, PLEASE STATE AMOUNT OF LOAN AND MONTHLY REPAYMENTS

AMOUNT

£ no. Annex 5

MONTHLY REPAYMENTS

£ NA

SECTION D (FURTHER STATISTICS)

1. NUMBER OF EMPLOYEES

2

2. NUMBER OF EMPLOYEES RESIDENT IN CANNOCK CHASE DISTRICT

2

3. WEEKLY PAYROLL

£ 150/250 WK.

4. ANNUAL TURNOVER

£ 100/120,000 PA.

5. NATURE OF BUSINESS

RETAIL FASHION

SECTION E (SOLE TRADER)

1. AVERAGE NET WAGE OVER THE PAST EIGHT WEEKS OR IN THE CASE OF SALARY OVER THE PAST TWO MONTHS

£ 250/260 WK

2. DETAILS OF ANY PENSIONS RECEIVED

£ Nil

3. PLEASE GIVE DETAILS OF ANY CAPITAL SUMS HELD BY YOU, I.E. DEPOSITS AT BUILDING SOCIETY, SAVINGS BANK, POST OFFICE, ETC.

£ 2400 SAVINGS BANK

ANY ADDITIONAL INFORMATION YOU WISH THE COMMITTEE TO TAKE INTO ACCOUNT WHEN CONSIDERING YOUR APPLICATION WHICH WOULD IN YOUR OPINION CAUSE YOU HARDSHIP IF YOU WERE REQUIRED TO PAY THE RATE CHARGES (ATTACH A SUPPLEMENTARY LETTER IF THERE IS INSUFFICIENT SPACE ON THIS FORM)

WE HAVE BEEN TRADING
AT A LOSS FOR NEARLY 3 YRS
AND ARE THIS REDUCING POWR
WE NEED RATES REDUCING
TO SURVIVE.

I declare that to the best of my knowledge the information given is true and complete. I authorise the local authority to verify the information stated if they wish to do so.

Signature of Applicant

Date 15.6.09

Under section 16(1) of the Theft Act 1968, any person who by any deception dishonestly obtains for himself or another any pecuniary advantage shall on conviction of indictment liable to imprisonment for a term not exceeding five years.

NOTE

PLEASE ENCLOSE COPIES OF THE AUDITED ACCOUNTS AND BALANCE SHEETS FOR THE PAST TWO YEARS

When completed, return this form to:

Director of Resources,
Council House,
P.O. Box 28,
Beecroft Road,
CANNOCK,
Staffs.
WS11 1BG

Mrs Sims
Local Taxation
Beecroft Road
Cannock
Staffs
WS11 1BC

16th June 2009

Dear Mrs Sims,

I am writing to request a reduction in the rates for our store.

We have traded in Cannock for over 30 years and have always employed local people. However, during the last few years we have found trading extremely difficult and profits hard to achieve.

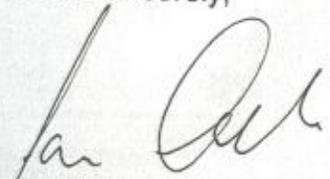
We recently closed one of the two stores in Cannock in an effort to reduce expenses. Although these savings may make a small difference, more help is necessary if we are to survive the current trading climate.

The landlord, St Modwen, have reduced the rent by one third which will be of benefit but to get through this extraordinarily difficult time we would also ask for the rates to be reduced and even to consider the possibility of past payments being refunded.

We appreciate you taking the time to consider this application and hope that to avoid having another empty unit you will look upon it favourably.

As requested, please find enclosed copies of audited accounts for the past two years.

Yours sincerely,


Ian Chell

ENCLOSURE 4.30

ANNEX 5

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2008

FOR

N V GROUP

Ballance & Lowbridge LLP
Accountants
67 Market Street
Hednesford
Staffs
WS12 1AD

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2008

	Page
General Information	1
Accountants' Report	2
Trading and Profit and Loss Account	3
Balance Sheet	4
Notes to the Financial Statements	5

N V GROUP

Enclosure 4.32

Annex 5

GENERAL INFORMATION
FOR THE YEAR ENDED 31ST OCTOBER 2008

PROPRIETOR: I Chell

ADDRESS: 20 Market Hall Street
Cannock
Staffordshire
WS11 1EB

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2008

ENCLOSURE 4.33
ANNEX 5

ACCOUNTANTS' REPORT TO
N V GROUP

In accordance with instructions given to us we have prepared without carrying out an audit the annexed financial statements from the accounting records of N V Group and from information and explanations supplied to us.



Ballance & Lowbridge LLP
Accountants
67 Market Street
Hednesford
Staffs
WS12 1AD

Date: 26th February 2009

N V GROUP

ENCLOSURE 4.34

ANNEX 5

TRADING AND PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31ST OCTOBER 2008

	2008		2007	
	£	£	£	£
Sales		196,697		199,364
Cost of sales				
Opening stock	22,341		25,747	
Purchases	122,022		101,162	
	<u>144,363</u>		<u>126,909</u>	
Closing stock	(22,344)		(22,341)	
		<u>122,019</u>		<u>104,568</u>
GROSS PROFIT		<u>74,678</u>		<u>94,796</u>
Other income				
Deposit account interest		295		430
		<u>74,973</u>		<u>95,226</u>
Expenditure				
Rent and rates	41,153		41,137	
Use of residence as office	156		156	
Insurance	642		620	
Light and heat	1,616		1,834	
Wages	26,075		27,726	
Telephone	1,419		1,523	
Post and stationery	1,592		921	
Motor expenses	3,715		4,219	
Repairs and renewals	2,239		2,189	
Sundry expenses	1,965		446	
Accountancy	1,155		1,150	
Legal fees	-		350	
	<u>81,727</u>		<u>82,271</u>	
		<u>(6,754)</u>		<u>12,955</u>
Finance costs				
Bank charges		2,392		1,949
		<u>(9,146)</u>		<u>11,006</u>
Depreciation				
Fixtures and fittings	1,255		980	
Motor vehicles	1,566		2,088	
	<u>2,821</u>		<u>3,068</u>	
NET (LOSS)/PROFIT		<u>(11,967)</u>		<u>7,938</u>

N V GROUP

BALANCE SHEET
31ST OCTOBER 2008

ENCLOSURE 4.35

ANNEX 5

	Notes	2008		2007	
		£	£	£	£
FIXED ASSETS					
Tangible assets	1		25,902		24,994
CURRENT ASSETS					
VAT		569		281	
Stocks		22,344		22,341	
Prepayments		5,150		5,421	
Bank current account		2,498		6,121	
Cash in hand		3,184		-	
		<u>33,745</u>		<u>34,164</u>	
CURRENT LIABILITIES					
Accrued expenses		12,744		10,398	
			<u>21,001</u>		<u>23,766</u>
NET ASSETS			<u>46,903</u>		<u>48,760</u>
FINANCED BY					
CAPITAL ACCOUNT	2		<u>46,903</u>		<u>48,760</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2008

1. **TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1st November 2007	9,906	26,128	26,418	62,452
Additions	-	3,729	-	3,729
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st October 2008	9,906	29,857	26,418	66,181
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1st November 2007	-	17,304	20,154	37,458
Charge for year	-	1,255	1,566	2,821
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st October 2008	-	18,559	21,720	40,279
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31st October 2008	9,906	11,298	4,698	25,902
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31st October 2007	9,906	8,824	6,264	24,994
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

2. **CAPITAL ACCOUNT**

	2008 £		2007 £		£
Brought forward	48,760	£	57,287		
Add					
Net profit	-		7,938		
Capital introduced	25,000		-		
	<hr/>		<hr/>		
	73,760		65,225		
	<hr/>		<hr/>		
Less					
Drawings	14,890		16,465		
Net loss	11,967		-		
	<hr/>		<hr/>		
	26,857		16,465		
	<hr/>		<hr/>		
		46,903		48,760	
		<hr/>		<hr/>	
		46,903		48,760	
		<hr/> <hr/>		<hr/> <hr/>	